

**LEGISLATIVE FISCAL OFFICE**  
**Fiscal Note**



Fiscal Note On: **SB 410** SLS 26RS 875  
 Bill Text Version: **ENGROSSED**  
 Opp. Chamb. Action: **w/ HSE FLOOR AMD**  
 Proposed Amd.:  
 Sub. Bill For.: SB 86

<b>Date:</b> May 14, 2026 9:48 AM	<b>Author:</b> MORRIS, JAY
<b>Dept./Agy.:</b> Corrections and Sheriffs	<b>Analyst:</b> Daniel Druilhet
<b>Subject:</b> Penalties - Accessories After the Fact Sex Offenses	

CRIME/PUNISHMENT EGF SEE FISC NOTE GF EX Page 1 of 1  
 Provides enhanced penalties for accessories after the fact to sex offenses. (8/1/26)

Current law provides that an accessory after the fact to a crime may be tried and punished, notwithstanding the fact that the principal felon may not have been arrested, tried, convicted, or amenable to justice; provides that an accessory after the fact will be fined not more than \$500, or imprisoned, with or without hard labor, for not more than five years, or both, provided that in no case will his punishment be greater than 1/2 of the maximum sentence provided by law for a principal offender. Proposed law retains current law and provides for enhanced penalties for accessory after the fact to current law sex offenses as follows - (1) an accessory after the fact to a sex offense not punishable by life imprisonment will be sentenced (in the same manner as the principal offender) to not less than half of the minimum sentenced provided by law for a principal offender nor more than half of the maximum sentence provided by law for a principal offender; (2) an accessory after the fact to a sex offense punishable by life in imprisonment will be imprisoned at hard labor for not less than 10 years nor more than 50 years without benefit of parole, probation, or suspension of sentence.

EXPENDITURES	2026-27	2027-28	2028-29	2029-30	2030-31	5 -YEAR TOTAL
State Gen. Fd.	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	\$0	\$0	\$0	\$0	\$0	\$0
<b>Annual Total</b>						
REVENUES	2026-27	2027-28	2028-29	2029-30	2030-31	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	\$0	\$0	\$0	\$0	\$0	\$0
<b>Annual Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**EXPENDITURE EXPLANATION**

Proposed law may result in an indeterminable increase in SGF expenditures in the Department of Public Safety and Corrections-Corrections Services (DPS&C-CS) for those offenders convicted of accessories after the fact to sex offenses punishable or not punishable by life imprisonment. Proposed law has the effect of establishing sentences for accessory crimes for sex offenses which are punishable by life to no more than 50 years, which may be in excess of the maximum penalty for accessory crimes under current law. The exact fiscal impact to DPS&C-CS is indeterminable, because it is unknown the number of instances in which offenders will be convicted of accessory after the fact to sex offenses. The maximum sentence for accessory after the fact to a sex offense is no more than 50 years imprisonment, without benefit of parole, probation or suspension of sentence.

For those convicted, sentenced, and then subsequently housed in a state facility, DPS&C-CS will sustain expenditures of \$107.60 per offender per day. For those convicted, sentenced, and then subsequently housed in a local facility, DPS&C-CS will sustain expenditures of \$29.39 per offender per day. DPS&C-CS advises that impacts on offender populations are anticipated to impact the number of offenders held in local facilities, and in managing its offender population, it seeks to fill all beds in state facilities first, then assigns overflow offenders to local facilities.

**REVENUE EXPLANATION**

There is no anticipated direct material effect on governmental revenues as a result of this measure.

Senate Dual Referral Rules  
 13.5.1 >= \$100,000 Annual Fiscal Cost {S & H}  
 13.5.2 >= \$500,000 Annual Tax or Fee Change {S & H}

House  
 6.8(F)(1) >= \$100,000 SGF Fiscal Cost {H & S}  
 6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}

**Patrice Thomas**  
**Deputy Fiscal Officer**